

**LASALLE PARISHWIDE AMBULANCE**  
**SERVICE DISTRICT NO. 1**

**Financial Statements**  
**December 31, 2011**

**LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1  
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**December 31, 2011**

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**INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
LaSalle Parishwide Ambulance  
Service District No. 1  
Jena, LA 71342

We have audited the accompanying basic financial statements of the LaSalle Parishwide Ambulance Service District No. 1 as of and for the year ended December 31, 2011, as listed in the table of contents. These basic financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Parishwide Ambulance Service District No. 1, as of December 31, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2012, on our consideration of the LaSalle Parishwide Ambulance Service District No. 1's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion & analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*John R. Vercher PC*

June 1, 2012

Jena, Louisiana

**Management's Discussion  
& Analysis  
(MD&A)**

# LaSalle Parishwide Ambulance Service District No. 1

PO Box 2780  
Jena, LA 71342  
Telephone: 318-992-9150

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## MANAGEMENT'S DISCUSSION & ANALYSIS

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As management of the LaSalle Parishwide Ambulance Service District No. 1, we offer readers of the LaSalle Parishwide Ambulance Service District No. 1's financial statements this narrative overview and analysis of the financial activities of the LaSalle Parishwide Ambulance Service District No. 1 for the fiscal year ended December 31, 2011. We encourage readers to consider the information presented here in conjunction with the LaSalle Parishwide Ambulance Service District No. 1's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

### FINANCIAL HIGHLIGHTS

- The assets of the LaSalle Parishwide Ambulance Service District No. 1 exceeded its liabilities at the close of the most recent fiscal year by \$389,842 (*net assets*). Of this amount, \$314,407 (*unrestricted net assets*) may be used to meet the District's ongoing obligations to citizens and creditors.
- The LaSalle Parishwide Ambulance Service District No. 1 had total revenue of \$446,162.
- The LaSalle Parishwide Ambulance Service District No. 1 had total expenditures of \$432,763.

### REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the Service District report information about the Service District using Governmental Accounting Standards Board (GASB) accounting principles. These statements offer short-term and long-term financial information about its activities. The Balance Sheet includes all of the Service District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to Service District creditors (liabilities.) It also provides the basis for computing rate of return, evaluating the capital structure and assessing the liquidity and financial flexibility of the Service District. All of the current year's revenues and expenses are accounted for in the Statements of Revenue Expenditures and Changes in Net Assets. This statement measures improvements in the Service District's operations over the past two years and can be used to determine whether the Service District has been able to recover all of its costs through its revenue sources.

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## **MD&A**

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### **FINANACIAL ANALYSIS OF THE SERVICE DISTRICT**

The Balance Sheets and the Statements of Revenue, Expenditures, and Changes in Net Assets report information about the Service District's activities. These two statements report the net assets of the Service District and changes in them. Increases or decreases in the Service District's net assets are one indicator of whether its financial health is improving or deteriorating. However, other non-financial factors such as changes in the health care industry should also be considered.

### **NOTES TO THE FINANCIAL STATEMENTS**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### **OTHER SUPPLEMENTAL INFORMATION**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget presentation. The general fund's budgetary comparison schedule is included as "required supplementary information." Required supplementary information is information that the accounting rules strongly suggest be presented within the District's financial report. This schedule demonstrates compliance with the District's adopted and final revised budget.

### **USING THIS ANNUAL REPORT**

The LaSalle Parishwide Ambulance Service District No. 1's annual report consists of financial statements that show information about the LaSalle Parishwide Ambulance Service District No. 1's fund, a Governmental fund.

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the other information included in this report. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

## MD&A

**Table 1**

**Balance Sheet**

The following table represents a condensed Statement of Net Assets as of December 31, 2011:

|   | <u>2010</u>       | <u>2011</u>       | <u>% Change</u> |
|---|-------------------|-------------------|-----------------|
| <b>Assets</b>                                   |                   |                   |                 |
| Cash & Cash Equivalents                         | \$ 27,764         | \$ 21,231         | -23.5           |
| Receivables                                     | 273,244           | 293,176           | 7.3             |
| Capital Assets, Net of Accumulated Depreciation | 90,686            | 75,435            | -16.8           |
| <b>Total Assets</b>                             | <u>391,694</u>    | <u>389,842</u>    | 0.5             |
| <br><b>Liabilities &amp; Net Assets</b>         |                   |                   |                 |
| <br><b>Total Liabilities</b>                    | <u>-0-</u>        | <u>-0-</u>        | -0-             |
| <br><b>Net Assets</b>                           |                   |                   |                 |
| Invested in Capital Assets, Net of Related Debt | 90,686            | 75,435            | -16.8           |
| Unrestricted                                    | 301,008           | 314,407           | 4.5             |
| <b>Total Net Assets</b>                         | <u>\$ 391,694</u> | <u>\$ 389,842</u> | 0.5             |

**Table 2**

**Changes in Net Assets**

The following table represents a condensed Statement of Revenues, Expenditures, and Changes in Fund Balance for the year ended December 31, 2011:

|                                   | <u>2010</u>       | <u>2011</u>       | <u>% Change</u> |
|-----------------------------------|-------------------|-------------------|-----------------|
| <b>Beginning Fund Balances</b>    | \$ 304,993        | \$ 301,008        | -1.3            |
| <br>Total Revenues                | 293,576           | 446,162           | 52.0            |
| Total Expenditures                | <u>(297,561)</u>  | <u>(432,763)</u>  | 45.4            |
| Increase (Decrease) in Net Assets | <u>(3,985)</u>    | <u>(13,399)</u>   | 236.2           |
| <br><b>Ending Fund Balance</b>    | <u>\$ 301,008</u> | <u>\$ 314,407</u> | 4.5             |



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## MD&A

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### CAPITAL ASSETS

#### *Capital Assets*

At December 31, 2011, the LaSalle Parishwide Ambulance Service District No. 1 had \$75,435 invested in capital assets, including furniture and equipment.

#### Capital Assets at Year-End

|  | <u>2010</u>      | <u>2011</u>      |
|--|------------------|------------------|
| Movable Equipment                                      | \$ 520,243       | \$ 479,047       |
| Accumulated Depreciation                               | (429,557)        | (403,612)        |
| <b>Capital Assets, Net of Accumulated Depreciation</b> | <u>\$ 90,686</u> | <u>\$ 75,435</u> |

### CONTACTING THE LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the LaSalle Parishwide Ambulance Service District No. 1's finances and to show the LaSalle Parishwide Ambulance Service District No. 1's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact the LaSalle Parishwide Ambulance Service District No. 1's Office, PO Box 2780, Jena, Louisiana 71342, telephone number 318-992-9150.

## **Basic Financial Statements**

**LaSalle Parishwide Ambulance District No. 1**  
**Jena, Louisiana**  
**Statement of Net Assets**  
**December 31, 2011**

| <b>ASSETS</b>                                   | <u><b>2011</b></u>       |
|---|--------------------------|
| <b>CURRENT ASSETS</b>                           |                          |
| Cash & Cash Equivalents                         | \$ 21,231                |
| Ad Valorem Tax Receivable                       | <u>293,176</u>           |
| <b>TOTAL CURRENT ASSETS</b>                     | <u>314,407</u>           |
| <b>FIXED ASSETS</b>                             |                          |
| Plant Property & Equipment (Net)                | <u>75,435</u>            |
| <b>TOTAL FIXED ASSETS</b>                       | <u>75,435</u>            |
| <b>TOTAL ASSETS</b>                             | <u><u>389,842</u></u>    |
| <b>LIABILITIES &amp; EQUITY</b>                 |                          |
| <b>TOTAL LIABILITIES</b>                        | <u>-0-</u>               |
| <b>EQUITY</b>                                   |                          |
| Invested in Capital Assets, Net of Related Debt | 75,435                   |
| Net Assets Unrestricted                         | <u>314,407</u>           |
| <b>TOTAL NET ASSETS</b>                         | <u><u>\$ 389,842</u></u> |

The accompanying notes are an integral part of the financial statements

**LaSalle Parishwide Ambulance Service District No. 1**  
**Jena, Louisiana**  
**Statement of Activities**  
**Year Ended December 31, 2011**

| <u>FUNCTIONS/PROGRAMS</u>     | <u>EXPENSES</u>     | <u>CHARGES<br/>FOR<br/>SERVICES</u>   | <u>OPERATING<br/>GRANTS &amp;<br/>OTHER<br/>CONTRIBUTIONS</u> | <u>NET<br/>(EXPENSE)<br/>REVENUE</u> |
|-------------------------------|---------------------|---------------------------------------|---|--------------------------------------|
| Governmental Activities:      |                     |                                       |   |                                      |
| General Government - Judicial | \$ <u>(448,014)</u> | \$ <u>-0-</u>                         | \$ <u>-0-</u>   | \$ <u>(448,014)</u>                  |
|                               |                     | <b>Revenues</b>                       |   |                                      |
|                               |                     | Ad Valorem Taxes                      |   | 309,556                              |
|                               |                     | Insurance Reimbursement               |   | 136,366                              |
|                               |                     | Interest Income                       |   | <u>240</u>                           |
|                               |                     | <b>Total Revenues</b>                 |   | <u>446,162</u>                       |
|                               |                     | <b>Change In Net Assets</b>           |   | (1,852)                              |
|                               |                     | <b>Net Assets – Beginning of Year</b> |   | <u>391,694</u>                       |
|                               |                     | <b>Net Assets – End of Year</b>       | \$  | <u><u>389,842</u></u>                |

The accompanying notes are an integral part of the financial statements

**LaSalle Parishwide Ambulance Service No. 1**  
**Jena, Louisiana**  
**Balance Sheet – Governmental Funds**  
**December 31, 2011**

|   | <b>GOVERNMENT<br/>FUND</b> |
|---|----------------------------|
| <b>ASSETS</b>                               |                            |
| Cash & Cash Equivalents                     | \$ 21,231                  |
| Ad Valorem Tax Receivable                   | 293,176                    |
| <b>TOTAL ASSETS</b>                         | <b>314,407</b>             |
| <b>LIABILITIES &amp; FUND BALANCE</b>       |                            |
| <b>TOTAL LIABILITIES</b>                    | <b>-0-</b>                 |
| <b>FUND BALANCES</b>                        |                            |
| Unassigned                                  | 314,407                    |
| <b>TOTAL FUND BALANCES</b>                  | <b>314,407</b>             |
| Liabilities                                 | -0-                        |
| Unassigned Fund Balance                     | 314,407                    |
| <b>TOTAL LIABILITIES &amp; FUND BALANCE</b> | <b>\$ 314,407</b>          |

The accompanying notes are an integral part of the financial statements

**LaSalle Parishwide Ambulance Service District No. 1**  
**Jena, Louisiana**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net Assets**  
**Year Ended December 31, 2011**

|  |            |
|--|------------|
| Fund balances – total governmental funds | \$ 314,407 |
|--|------------|

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

|                                       |    |           |         |
|---------------------------------------|----|-----------|---------|
| Capital Assets                        | \$ | 479,047   |         |
| Less Accumulated Depreciation         |    | (403,612) |         |
|                                       |    | 75,435    |         |
| Net assets of governmental activities | \$ |           | 389,842 |

The accompanying notes are an integral part of the financial statements

**LaSalle Parishwide Ambulance Service District No. 1**  
**Statement of Revenue, Expenditures & Changes in Fund Balance**  
**For the Year Ended December 31, 2011**

|  | <u>2011</u>       |
|--|-------------------|
| <b>REVENUE</b>   |                   |
| Ad Valorem Taxes   | \$ 309,556        |
| Interest Income  | 240               |
| Insurance Reimbursement  | 136,366           |
| <b>TOTAL REVENUES</b>  | <u>446,162</u>    |
| <br><b>EXPENDITURES</b>  |                   |
| Insurance  | 14,754            |
| Professional Fees  | 2,000             |
| Supplies   | -0-               |
| Election Fees  | -0-               |
| Advertising  | -0-               |
| Capital Outlay   | 42,000            |
| Disbursements to Parish Hospitals:                             |                   |
| LaSalle General Hospital                                       | 167,527           |
| Hardtner Medical Center  | 206,482           |
| <b>TOTAL EXPENDITURES</b>                                      | <u>432,763</u>    |
| <br><b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES</b> |                   |
| <b>OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>              | <u>13,399</u>     |
| <br><b>FUND BALANCE, BEGINNING</b>                             | <u>301,008</u>    |
| <b>FUND BALANCE, ENDING</b>                                    | <u>\$ 314,407</u> |

The accompanying notes are an integral part of the financial statements

**LaSalle Parishwide Ambulance Service District No. 1**  
**Jena, Louisiana**  
**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balance**  
**of Government Funds to the Statement of Activities**  
**Year Ended December 31, 2011**

|  |    |        |
|--|----|--------|
| Net change in fund balances – total governmental funds | \$ | 13,399 |
|--|----|--------|

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

|   |    |                 |                       |
|---|----|-----------------|-----------------------|
| Capital Outlay                                  | \$ | 42,000          |                       |
| Depreciation Expense                            |    | <u>(57,251)</u> |                       |
|   |    |                 | (15,251)              |
| Change in net assets of governmental activities | \$ |                 | <u><u>(1,852)</u></u> |

The accompanying notes are an integral part of the financial statements



**NOTES TO THE BASIC  
FINANCIAL STATEMENTS**

# **LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. GENERAL**

LaSalle Parishwide Ambulance Service District No. 1 is an ordinance created by the LaSalle Police Jury in 1974 to maintain a Parishwide ambulance service using ad valorem tax proceeds. LaSalle Parishwide Ambulance Service District No. 1 created a contract with LaSalle General Hospital and Hardtner Medical Center in order to provide an ambulance service. The ad valorem taxes collected taxes received by the LaSalle Parishwide Ambulance Service District No. 1 is allocated to the two hospitals in order to offset the costs of providing the ambulance service.

#### **B. BASIS OF PRESENTATION**

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999. Certain of the significant changes in the Statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations;
- Financial statements prepared using full accrual accounting for all of the District's activities; and
- A change in the fund financial statements to focus on the major funds.

#### **C. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the LaSalle Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

## **LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED**

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or;
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the board members, the District was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by the police jury, or the other governmental units that comprise the financial reporting entity.

#### **D. FUND ACCOUNTING**

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

Governmental funds account for all or most of the District's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District. The following are the District's governmental funds:

**General Fund** - The primary operating fund of the District, it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District's policy.

# **LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED**

### **E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

#### **Fund Financial Statements (FFS)**

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District's operations. (See the reconciliation statements).

The amounts reflected in the General Fund of Statements in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

#### ***Revenues***

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Fees for preparing tax rolls are recorded in the year prepared. Interest income on time deposits is recorded when the time deposits have matured. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, ad valorem taxes, and fees for preparing tax rolls have been treated as susceptible to accrual.

# **LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED**

### ***Expenditures***

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

### **Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets and the Statement of Activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities are derived directly from the District's users as a fee for services; program revenues reduce the cost of the function to be financed from the District's general revenues.

### **F. CASH & INVESTMENTS (CDS IN EXCESS OF 90 DAYS)**

Cash and cash equivalents consists of deposits in checking, money market and certificates of deposits with maturities of 90 days or less.

### **G. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **H. COMPENSATED ABSENCES & RETIREMENT PLANS**

The district does not compensate unused vacation and sick leave. District employees are covered under the social security system.

# LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1

## NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED

### I. PROPERTY TAXES RECEIVABLE

Collections are made by the LaSalle Parish Sheriff's office and remitted the District monthly.

Taxes levied annually in September are due on December 31. The lien date is January 1, with interest and penalty added January 31.

Most property taxes to be collected occur in December of the fiscal year and January and February of the subsequent fiscal year. Therefore, property tax receivable is included on the accompanying balance sheet because it is available within 60 days of the District's year-end. There is no allowance for uncollectible taxes since the taxes are secured by property.

The levied ad valorem tax mileage was 5.0 and it expires in 2019.

### NOTE 2 – PLANT PROPERTY & EQUIPMENT

All fixed assets are recorded at cost and are depreciated using the straight line method over the following useful lives:

|                   |        |
|-------------------|--------|
| Movable Equipment | 5 Yrs. |
|-------------------|--------|

Expenditures for additions, major renewals and betterments are capitalized and expenditures for maintenance and repairs are charged to operations when incurred.

The cost of assets retired or otherwise disposed of and related accumulated depreciation is eliminated from the accounts in the year of disposal. Gains or losses resulting from property disposals are credited or charged to operations currently.

Changes in plant property and equipment are as follows:

|                          | Balance<br>12-31-10 | Additions | Deletions | Balance<br>12-31-11 |
|--------------------------|---------------------|-----------|-----------|---------------------|
| Equipment                | \$ 520,243          | 42,000    | (83,196)  | 479,047             |
| Accumulated Depreciation | (429,557)           | (57,251)  | 83,196    | (403,612)           |
| Net Total                | \$ 90,686           | (15,251)  | -0-       | 75,435              |

# **LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS CONTINUED**

### **NOTE 3 – PASS THRU ACTIVITY**

The District distributes collected property taxes to the two parish hospitals, after consideration of annual operating expenditures. The percentages paid are 60% to LaSalle General Hospital and 40% to Hardtner Medical Center.

### **NOTE 4 - BOARD MEMBERS**

|                        |                    |
|------------------------|--------------------|
| William (Billy) Page - | Executive Director |
| Paul Mathews -         | Executive Director |
| Sammy Franklin -       | Member             |
| Glen Henderson -       | Member             |
| G.C. Stapleton -       | Member             |
| Lee Richardel -        | Member             |
| Jimmy Arbogast -       | Member             |

Board members are paid \$-0- for their services.

### **NOTE 5 – BUDGETARY PRACTICES**

The System prepares a budget at the beginning of each year. The Board approves the budget and any subsequent amendments. All appropriations end at year-end.

The district overspent its budget by \$152,613 or 54.5% during the year.

**SUPPLEMENTAL STATEMENTS  
& SCHEDULES**



**LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**  
**Statement of Revenue, Expenditures & Changes in**  
**Fund Balances - Budget vs Actual**  
**For the Year Ended December 31, 2011**

|  | <u>Budget</u>  | <u>Actual</u>     | <u>Difference<br/>Favorable<br/>(Unfavorable)</u> |
|--|----------------|-------------------|---|
| <b>REVENUE</b>   |                |                   |   |
| Ad valorem taxes   | \$ 280,000     | \$ 309,556        | \$ 29,556   |
| Grant income   | -0-            | -0-               | -0-   |
| Interest income  | 300            | 240               | (60)  |
| Insurance reimbursement  | -0-            | 136,366           | 136,366   |
| <b>TOTAL REVENUE</b>   | <u>280,300</u> | <u>446,162</u>    | <u>165,862</u>                                    |
| <b>EXPENDITURES</b>  |                |                   |   |
| Insurance  | 20,000         | 14,754            | 5,246   |
| Auditing   | 2,000          | 2,000             | -0-   |
| Advertising  | 50             | -0-               | 50  |
| Suppliers  | 100            | -0-               | 100   |
| Election Fees  | -0-            | -0-               | -0-   |
| Capital Outlay   | -0-            | 42,000            | (42,000)  |
| Disbursements:   |                |                   |   |
| LaSalle General Hospital   | 154,000        | 167,527           | (13,527)  |
| Hardtner Medical Center  | 104,000        | 206,482           | (102,482)   |
| <b>TOTAL EXPENDITURES</b>  | <u>280,150</u> | <u>432,763</u>    | <u>(152,613)</u>                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUE<br/>&amp; OTHER SOURCES OVER (UNDER)<br/>EXPENDITURES &amp; OTHER USES</b> | <u>\$ 150</u>  | 13,399            | <u>\$ 13,249</u>                                  |
| <b>FUND BALANCE, BEGINNING</b>   |                | <u>301,008</u>    |   |
| <b>FUND BALANCE, ENDING</b>  |                | <u>\$ 314,407</u> |   |

The accompanying notes are an integral part of this statement

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners  
LaSalle Parishwide Ambulance  
Service District No. 1  
Jena, LA 71342

We have audited the financial statements of the LaSalle Parishwide Ambulance Service District No. 1 as of and for the year ended December 31, 2011, which collectively comprise the LaSalle Parishwide Ambulance Service District No. 1's basic financial statements and have issued our report thereon dated June 1, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

***Internal Control Over Financial Reporting***

In planning and performing our audit, we considered the LaSalle Parishwide Ambulance Service District No. 1's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle Parishwide Ambulance Service District No. 1's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the LaSalle Parishwide Ambulance Service District No. 1's internal control over financial reporting.

*A deficiency in internal control exists* when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting [2011-I-1 Small Size of Entity.] A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the LaSalle Parishwide Ambulance Service District No. 1's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance or other matters as discussed in the schedule of findings and questioned cost that are required to be reported under *Government Auditing Standards*.

- **2011-C-1 Budget Variance**

The LaSalle Parishwide Ambulance Service District No. 1's response to the findings identified in our audit is described in the accompanying Management's Corrective Action for Current Year Audit Findings. We did not audit the LaSalle Parishwide Ambulance Service District No. 1's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.

*John R. Vercher PC*

June 1, 2012  
Jena, Louisiana

**LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**  
**SCHEDULE OF FINDINGS AND QUESTIONED COST**  
**For the Year Ended December 31, 2011**

We have audited the financial statements of the LaSalle Parishwide Ambulance Service District No. 1, as of and for the year ended December 31, 2011, and have issued our report thereon dated June 1, 2012. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2011, resulted in an unqualified opinion.

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**Section I. Summary of Auditor's Results**

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**a. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control

Material Weaknesses ☐ Yes ☒ No    Other Conditions    ☒ Yes ☐ No

Compliance

Compliance Material to Financial Statements    ☒ Yes ☐ No

**b. Federal Awards (Not Applicable)**

Internal Control

Material Weaknesses    ☐ Yes ☐ No    Other Conditions    Yes ☐ No ☐

Type of Opinion On Compliance    Unqualified ☐    Qualified ☐

For Major Programs    Disclaimer ☐    Adverse ☐

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

☐ Yes ☐ No

**c. Identification Of Major Programs:**

**CFDA Number (s)**

**Name Of Federal Program (or Cluster)**

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Dollar threshold used to distinguish between Type A and Type B Programs:    \$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?    ☐ Yes ☐ No

**LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**  
**SCHEDULE OF FINDINGS AND QUESTIONED COST- (CONT.)**  
**For the Year Ended December 31, 2011**

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**Section II Financial Statement Findings**

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**2011-C-1 Budget Variance**

**Condition:** The District had an unfavorable expenditure budget variance of \$152,613 or 54.5% during the year.

**Criteria:** The State Budget Act requires that Governmental Districts prepare annual budgets and amend the budgets when there is a variance of more than 5%.

**Cause of Condition:** The budget was not amended to be within the 5% requirement.

**Effect of Condition:** The District violated the Budget Act.

**Recommendation:** The District should amend its budget when there is a budget variance of more than 5%.

**Client Response:** When revenues fail to meet budgeted revenues or expenditures exceed the budget by more than 5%, the budget will be amended.

**2011-I-1 Small Size of Entity**

**Condition:** Because of the small size of the District and the lack of separation of duties of employees, many of the important elements of good internal controls cannot always be achieved to ensure adequate protection of the District's cash.

**Criteria:** Important elements of good internal controls often require that the same employee does not handle the functions of accounting, collections, billing, receiving and check writing.

**Cause of Condition:** Small size of entity and lack of employees.

**Effect of Condition:** Significant deficiency in internal controls.

**Recommendation:** We recommend that management continue to provide the necessary oversight in its current internal control procedures, specifically in the areas of cash receipts, collection receipt activities, recordation of those receipts, depositing of funds collected, and review of checks written.

**Client Response:** Management will continue to provide the necessary oversight in its current internal control procedures, specifically in the areas of cash receipts, collection receipt activities, recordation of those receipts, depositing of funds collected, and review of checks written.

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**Section III Federal Awards Findings and Questioned Costs**

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Not applicable.

**LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1  
DECEMBER 31, 2011**

**MANAGEMENT'S CORRECTIVE ACTION  
FOR CURRENT YEAR AUDIT FINDINGS**

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**FINDINGS:**

**2011-C-1 Budget Variance**

**Condition:** The District had an unfavorable expenditure budget variance of \$152,613 or 54.5% during the year.

**Corrective Action:** The District will begin amending its budget when variances exceed 5%.

**Contact Person:** Allyson Fannin

**Anticipated Completion Date:** December 31, 2012

**2011-1-1 Small Size of Entity**

**Condition:** Because of the small size of the District and the lack of separation of duties of employees, many of the important elements of good internal controls cannot always be achieved to ensure adequate protection of the District's cash.

**Corrective Action:** Management will continue to provide the necessary oversight in its current internal control procedures, specifically in the areas of cash receipts, collection receipt activities, recordation of those receipts, depositing of funds collected, and review of checks written.

**Contact Person:** Allyson Fannin

**Anticipated Completion Date:** December 31, 2012

**LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1  
DECEMBER 31, 2011**

**MANAGEMENT LETTER COMMENTS**

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During the course of our audit, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

**CURRENT YEAR MANAGEMENT LETTER COMMENTS**

There are no current year management letter comments.

**LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1**  
**DECEMBER 31, 2011**

**MANAGEMENT'S SUMMARY**  
**OF PRIOR YEAR FINDINGS**

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The management of LaSalle Parishwide Ambulance Service District No. 1 has provided the following action summaries relating to findings brought to their attention as a result of their audit for the year ended December 31, 2010.

**PRIOR YEAR FINDINGS:**

**2010-C-1 Budget Variance (Unresolved)**

***Finding:*** The District had an unfavorable expenditure budget variance of 54.5% during the year.

***District's Corrective Action:*** The District did not amend the budget during the year.

**2010-I-1 Small Size of Entity (Unresolved)**

***Finding:*** Because of the small size of the District and the lack of separation of duties, many of the important elements of good internal controls cannot always be achieved to ensure adequate protection of the District's cash.

***District's Corrective Action:*** Management continued to provide the necessary oversight in its current internal control procedures, specifically in the areas of cash receipts, collection receipt activities, recordation of those receipts, and depositing of funds collected.